Income Tax Return for a Minor Child

Who can sign the income tax return of a minor child?

Minor children should sign their own tax return. If a child cannot sign his or her return, a parent or guardian can sign the child's name in the space provided at the bottom of the tax return followed by "By (signature), parent (or guardian) for minor child."

If federal form 8814 is filed and the child's income is included in the parent's return, the child will not file a separate Colorado return. However, the child's unearned income greater than \$850 and not included in the parents' taxable income must be included in the Colorado taxable income on the "other additions" line of Form 104.